

EXHIBIT N

Palfini, Lawrence

From: Mogel, Bruce
Sent: Tuesday, December 26, 2006 4:43 PM
To: Ziegler, Eric
Cc: Feld, Warren; Ensor, Brian; Lutz, Sandy; Gutierrez, Alberto; Fish, Christopher; Palfini, Lawrence
Subject: FW: electric billing discrepancy at Manhassett store

Eric,

NUS has contacted LIPA regarding Manhasset overbilling.
Please see the email below.

Thanks

Bruce

Bruce Mogel
Director Retail Facilities

bruce.mogel@tiffany.com

Tiffany & Co.
Real Estate Services
555 Madison Ave.
6th Floor
New York, NY 10022
646-428-5563
646-428-5611 fax

The information contained in this email message may be privileged, confidential, and protected from disclosure. Any unauthorized use, printing, copying, disclosure, dissemination of or reliance upon this communication by persons other than the intended recipient may be subject to legal restriction or sanction. If you think that you have received this E-mail message in error, please reply to the sender and delete this email promptly.

From: Amundsen, Christine [mailto:CAmundsen@nusconsulting.com]
Sent: Tuesday, December 26, 2006 4:39 PM
To: Mogel, Bruce
Subject: electric billing discrepancy at Manhassett store

Bruce,

I spoke with the Billing Supervisor at LIPA today regarding the billing discrepancy on your account for Manhasset, NY. that we reported to you last week. Her name is Kathy Schwarting

2/12/2007



At first glance, she definitely saw that a possible billing error exists but said they would have to do a field investigation in order to get the details. Even with a Rush request, it could take one or two weeks to get the results. She also advised that for the time being, she has put a hold on the account – no collections; no late charges. Thus, if the next bill arrives before a resolution is achieved, you do not want to make a payment pending a satisfactory response from LIPA.

I'll keep you advised of any progress.

Regards,
Chris

Chris Amundsen
Senior Consultant
NUS Consulting Group
1 Maynard Drive
Park Ridge, NJ 07656
T: 201-391-4300 x 109
F: 201-391-8158